

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

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JUL 28 1997

FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

In the Matter of)
)
Local Exchange Carriers')
Rates, Terms, and Conditions)
for Expanded Interconnection)
Through Physical Collocation)
for Special Access and Switched Transport)

CC Docket No. 93-162

To the Common Carrier Bureau:

REFUND PLAN OF AMERITECH

Ameritech¹ submits the attached refund plans as required by the Commission's recent Report and Order in the above captioned docket.²

On July 14, Ameritech submitted a petition for partial reconsideration with respect to the Order. Specifically, Ameritech requested that the Commission reconsider that part of the Order which found that the "overhead loading factors" reflected in Ameritech's 1994 rates for physical collocation services were unjust and unreasonable and which required Ameritech to refund a corresponding portion of the rates charged for physical collocation service in 1994. In that petition, Ameritech pointed out that the Commission's finding in the Order was

¹Ameritech means: Illinois Bell Telephone Company, Indiana Bell Telephone Company, Incorporated, Michigan Bell Telephone Company, The Ohio Bell Telephone Company, and Wisconsin Bell, Inc..

² *In the Matter of Local Exchange Carriers' Rates, Terms, and Conditions for Expanded Interconnection Through Physical Collocation for Special Access and Switched Transport*, CC Docket No. 93-162, Second Report and Order, FCC 97-208 (released June 13, 1997) ("Order") at ¶393.

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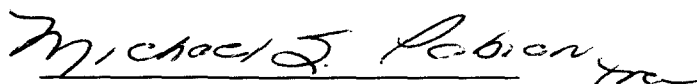
based on aged pre-price cap cost information. However, in November, 1994, Ameritech submitted updated cost information to the Commission which demonstrated that Ameritech's rates for both physical and virtual collocation complied with the Commission's overhead loading standard.

In this filing, Ameritech submits two refund plans. Plan A is the plan that Ameritech would implement if the Commission grants its petition for limited reconsideration. This plan assumes that the standard loading factor of 1.58 used by Ameritech in its rates for physical and virtual collocation services is compliant with the Commission's overhead loading standard. Plan B is the plan that would be implemented by Ameritech if its petition for limited reconsideration is ultimately denied. This plan is based on, *inter alia*, the Order's determination with respect to overhead loadings.

Because of the critical nature of overhead loadings in the refund plan, Ameritech respectfully requests that the Bureau not rule on Ameritech's refund plan until after the Commission rules on Ameritech's petition for limited reconsideration. Ameritech's petition does not ask the Commission to reconsider its overhead loading standard -- but only whether Ameritech complied with that standard based on information that the Commission had in its possession at the

time the rates were in effect. Moreover, no party will be substantially harmed or inconvenienced by a delay until such time as the Commission rules on Ameritech's petition.

Respectfully submitted,

A handwritten signature in cursive script, reading "Michael S. Pabian".

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July 28, 1997

[MSP0051.doc]

Ameritech submits its refund plan calculations in the following attachments calculated using two different overhead loadings. Plan A calculates the refund based on the 1.58 loading factor used in Ameritech's Petition for Reconsideration (PFR), filed July 14, 1997. As stated in the PFR, Ameritech believes the 1.58 loading factor complies with the Commission's requirements. Plan B calculates refunds based on the overhead loading disallowances specified in the Commission's order in Docket No. 93-162, released on June 13, 1997.

In both plans the direct costs were calculated consistent with the Commission's June 13, 1997 order. Thus, refunds are based on the extent rates actually collected exceeded the costs that the order deemed reasonable. Specifically for all nonrecurring rate elements, the nonrecurring costs were set equal to the initial investment. It should be noted that there was only one rate element (Ability to Connect to DC Power), where the filed direct costs exceeded the initial investment outlay. There were no instances where the order deemed any recurring costs as unreasonable.

The order stated that it would be reasonable to collect non-capital related expenses where they are incurred. For the rate elements that incur such costs, the direct costs included these costs only for the period the rates were in effect, December 15, 1994 to December 31, 1994. The direct costs did not include any present worthing of non-capital related expenses that we incurred beyond this period. The non-capital related expenses incurred are property taxes, gross receipts taxes, and maintenance.

The resulting costs deemed reasonable by the order are compared to the rate actually collected. To the extent that the rate exceeded the reasonable costs, that amount is the refund. Interest on the refund is calculated from December 15, 1994 through August 28, 1997. The interest amount is based on the interest for overpayments as specified by the Internal Revenue Service. Interest is calculated based on simple interest (no compounding) based on the various specified interest rate for each quarter, December of 1994 through August of 1997. The calculation is based on the amount of days each interest rate was in effect.

Following is a description of column in the refund calculation.

Non recurring rates.

Column A. The rate in effect 12/15/94 - 12/31/94.

Column B. The filed direct costs that supported the rate.

Column C. The original investment or expense that was filed in support of the rate.

Column D. Recurring Maintenance, property taxes, and gross receipts taxes that were incurred over the 16 days the rate was in effect. No depreciation, income tax, or cost of money is included.

Column E. Sums original investment plus non-capital related recurring costs to calculate total direct costs that the order deemed reasonable.

Column F. The overhead loading factor. In Plan A, equals 1.58. In Plan B the overhead loading factor equals the amount specified in the Commission's June 13, 1997 order.

Column G. Direct costs times the overhead loading to derive the total costs.

Column H. Refund equals the actual rate collected minus the total costs (not less than zero).

Column I. Total cumulative interest rate from 12/15/97 - 8/28/97. The interest rate is based on the rate for overpayments specified by the internal revenue service, for the number of days the rate was in effect. For example, from 12/15/94 to 12/31/94, the interest rate was 8%. Thus 8% is multiplied by 16 days and divided by the number of days in a year (365 or 366). The calculation is performed for each subsequent quarter. The results added together total 18.1596%.

Column J. Interest equals the refund times the interest rate.

Column k. Total refund equal refund plus interest.

Recurring Rates.

Column A. The rate in effect 12/15/94 - 12/31/94.

Column B. The filed direct costs that supported the rate.

Column C. Allowed direct costs are equal to filed direct costs, since the order did not deem any Ameritech recurring direct costs to be unreasonable.

Column D. The overhead loading factor. In Plan A, equals 1.58 which complies with the Commission's requirements. In Plan B, equals the amount as specified in the June 13, 1997 order.

Column E. Direct costs times the overhead loading to derive the total costs.

Column F. Refund equals the actual rate collected minus the total costs (not less than zero).

Column G. Total cumulative interest rate from 12/15/97 - 8/28/97. The interest rate is based on the rate for overpayments specified by the internal revenue service, for the number of days the rate was in effect. For example, from 12/15/94 to 12/31/94, the interest rate was 8%. Thus 8% is multiplied by 16 days and divided by the number of days in a year (365 or 366). The calculation is performed for each subsequent quarter. The results added together total 18.1596%.

Column H. Interest equals the refund times the interest rate.

Column I. Total refund equal refund plus interest.

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - IllinoisNonrecurring Rates

		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E=C+D</u>	<u>F</u>	<u>G= E x F</u>	<u>H = A - G</u>	<u>I</u>	<u>J= H x I</u>	<u>K = H + J</u>
Rate Element	Function	12/15/94 - 12/31/94 Rate	Filed Direct Costs	Original Investment	Recurring Costs Maint. Oth Taxes Gr Rec. Taxes	Total Allowed Direct Costs	PFR Loading Factor	Total Allowed Costs	Refund	Total Interest Rate 12/15/94 - 8/28/97	Interest	Total Refund
Order Charge	Active Security	\$531.16	\$336.18	\$336.18	\$0.00	\$336.18	1.58	\$531.16	\$0.00	0.181596	\$0.00	\$0.00
Central Office Buildout	Common Constr.	\$12,663.30	\$8,579.26	\$9,712.40	\$11.07	\$9,723.47	1.58	\$15,363.08	\$0.00	0.181596	\$0.00	\$0.00
	DC Power Inst.	\$19,893.41	\$13,477.59	\$15,257.70	\$17.39	\$15,275.09	1.58	\$24,134.64	\$0.00	0.181596	\$0.00	\$0.00
	Intercon. Sp. Con.	\$306.35	\$207.55	\$234.96	\$0.27	\$235.23	1.58	\$371.66	\$0.00	0.181596	\$0.00	\$0.00
	Security Inst.	\$9,702.71	\$6,573.49	\$7,441.71	\$8.48	\$7,450.19	1.58	\$11,771.30	\$0.00	0.181596	\$0.00	\$0.00
	Security Active	\$1,248.73	\$846.00	\$957.74	\$1.09	\$958.83	1.58	\$1,514.95	\$0.00	0.181596	\$0.00	\$0.00
	Total	\$43,814.50	\$29,683.89	\$33,604.52	\$38.31	\$33,642.83	1.58	\$53,155.67	\$0.00	0.181596	\$0.00	\$0.00
Splicing Initial Fiber	Entrance Facility	\$193.19	\$122.27	\$122.27	\$0.00	\$122.27	1.58	\$193.19	\$0.00	0.181596	\$0.00	\$0.00
Splicing Subs Fiber	Entrance Facility	\$15.06	\$9.53	\$9.53	\$0.00	\$9.53	1.58	\$15.06	\$0.00	0.181596	\$0.00	\$0.00
Splice Testing Initial	Entrance Facility	\$44.21	\$27.98	\$27.98	\$0.00	\$27.98	1.58	\$44.21	\$0.00	0.181596	\$0.00	\$0.00
Splice Testing Subs	Entrance Facility	\$2.61	\$1.65	\$1.65	\$0.00	\$1.65	1.58	\$2.61	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling MH - VT 1st Ft	Entrance Facility	\$209.08	\$132.33	\$132.33	\$0.00	\$132.33	1.58	\$209.08	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling MH - VT Adl Ft	Entrance Facility	\$1.04	\$0.66	\$0.66	\$0.00	\$0.66	1.58	\$1.04	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling VT - TN 1st Ft	Entrance Fac Sp	\$78.08	\$49.42	\$49.42	\$0.00	\$49.42	1.58	\$78.08	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling Vt - TN Adl Ft	Entrance Fac Sp	\$0.77	\$0.49	\$0.49	\$0.00	\$0.49	1.58	\$0.77	\$0.00	0.181596	\$0.00	\$0.00
Trans Node Enclosure	Intercon. Sp. Con.	\$5,747.93	\$3,637.93	\$3,637.93	\$0.00	\$3,637.93	1.58	\$5,747.93	\$0.00	0.181596	\$0.00	\$0.00
Ability to Conn 1 7FT Eqpt Bay to Co DC Power	DC Power Inst.	\$16,549.13	\$10,474.13	\$8,106.50	\$2.43	\$8,108.93	1.58	\$12,812.11	\$3,737.02	0.181596	\$678.63	\$4,415.65
Diverse Riser	Entrance Fac Sp	\$442.21	\$279.88	\$375.00	0.49	\$375.49	1.58	\$593.27	\$0.00	0.181596	\$0.00	\$0.00

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - IllinoisRecurring Rates

Rate Element	Function	A 12/15/94 - 12/31/94 Rate	B Filed Direct Costs	C = B Allowed Direct Costs	D PFR Loading Factor	E=C x D Total Allowed Costs	F = A - E Refund	G Total Interest Rate 12/15/94 - 8/28/97	H = F x G Interest	I = G + H Total Refund
Central Office Floor Sp	Floor Space	\$381.77	\$257.95	\$257.95	1.58	\$407.56	\$0.00	0.181596	\$0.00	\$0.00
Riser Space	Entrance Facility	\$0.02	\$0.01	\$0.01	1.58	\$0.02	\$0.00	0.181596	\$0.00	\$0.00
	DS1 XConn & Ca Spt	\$1.77	\$1.12	\$1.12	1.58	\$1.77	\$0.00	0.181596	\$0.00	\$0.00
	DS3 XConn & Ca Spt	\$0.09	\$0.06	\$0.06	1.58	\$0.09	\$0.00	0.181596	\$0.00	\$0.00
	Total	\$1.88	\$1.19	\$1.19		\$1.88	\$0.00	0.181596	\$0.00	\$0.00
Entrance Conduit	Entrance Fac Sp	\$0.06	\$0.04	\$0.04	1.58	\$0.06	\$0.00	0.181596	\$0.00	\$0.00
48 Volt DC Power	DC Power Gen.	\$7.99	\$5.06	\$5.06	1.58	\$7.99	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term 1st Ft	DS1 XConn & Ca Spt	\$1.00	\$0.64	\$0.64	1.58	\$1.01	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term Adl Ft	DS1 XConn & Ca Spt	\$0.51	\$0.32	\$0.32	1.58	\$0.51	\$0.00	0.181596	\$0.00	\$0.00
DS1 Term 1st Ft	DS1 XConn & Ca Spt	\$0.69	\$0.44	\$0.44	1.58	\$0.70	\$0.00	0.181596	\$0.00	\$0.00
DS1 Term Adl Ft	DS1 XConn & Ca Spt	\$0.01	\$0.01	\$0.01	1.58	\$0.02	\$0.00	0.181596	\$0.00	\$0.00
DS3 Term 1st Ft	DS3 XConn & Ca Spt	\$9.52	\$6.03	\$6.03	1.58	\$9.53	\$0.00	0.181596	\$0.00	\$0.00
DS3 Term Addl FT	DS3 XConn & Ca Spt	\$0.05	\$0.03	\$0.03	1.58	\$0.05	\$0.00	0.181596	\$0.00	\$0.00
OC3/OC12 Term 1st Ft	DS3 XConn & Ca Spt	\$2.79	\$1.77	\$1.77	1.58	\$2.80	\$0.00	0.181596	\$0.00	\$0.00
OC3/OC12 Term Adl Ft	DS3 XConn & Ca Spt	\$0.66	\$0.42	\$0.42	1.58	\$0.66	\$0.00	0.181596	\$0.00	\$0.00
Pass. Bay DS1 Term	DS1 XConn & Eq	\$0.76	\$0.48	\$0.48	1.58	\$0.76	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay DS3 Term	DS3 XConn & Eq	\$9.65	\$6.11	\$6.11	1.58	\$9.65	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay OC3 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.58	\$2.39	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay OC12 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.58	\$2.39	\$0.00	0.181596	\$0.00	\$0.00

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - IllinoisRecurring Rates - Page 2

		<u>A</u>	<u>B</u>	<u>C = B</u>	<u>D</u>	<u>E = C x D</u>	<u>F = A - E</u>	<u>G</u>	<u>H = F x G</u>	<u>I = G + H</u>
Rate Element	Function	12/15/94 - 12/31/94 Rate	Filed Direct Costs	Allowed Direct Costs	PFR Loading Factor	Total Allowed Costs	Refund	Total Interest Rate 12/15/94 - 8/28/97	Interest	Total Refund
Digital Timing Source	DS1 XConn & Eq	\$3.56	\$2.25	\$2.25	1.58	\$3.56	\$0.00	0.181596	\$0.00	\$0.00
DS1 Repeater	DS1 XConn & Eq	\$7.88	\$4.99	\$4.99	1.58	\$7.88	\$0.00	0.181596	\$0.00	\$0.00
DS3 Repeater	DS3 XConn & Eq	\$45.72	\$28.94	\$28.94	1.58	\$45.73	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term Blk	DS1 XConn & Eq	\$91.11	\$57.66	\$57.66	1.58	\$91.10	\$0.01	0.181596	\$0.00	\$0.01

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - IndianaNonrecurring Rates

Rate Element	Function	A 12/15/94 - 12/31/94 Rate	B Filed Direct Costs	C Original Investment	D Recurring Costs Maint. Oth Taxes Gr Rec. Taxes	E=C+D Total Allowed Direct Costs	F PFR Loading Factor	G=E x F Total Allowed Costs	H=A - G Refund	I Total Interest Rate 12/15/94 - 8/28/97	J= H x I Interest	K= H + J Total Refund
Order Charge	Active Security	\$531.16	\$336.18	\$336.18	\$0.00	\$336.18	1.58	\$531.16	\$0.00	0.181596	\$0.00	\$0.00
Central Office Buildout	Common Constr.	\$12,663.30	\$8,579.26	\$9,712.40	\$11.07	\$9,723.47	1.58	\$15,363.08	\$0.00	0.181596	\$0.00	\$0.00
	DC Power Inst.	\$19,893.41	\$13,477.59	\$15,257.70	\$17.39	\$15,275.09	1.58	\$24,134.64	\$0.00	0.181596	\$0.00	\$0.00
	Intercon. Sp. Con.	\$306.35	\$207.55	\$234.96	\$0.27	\$235.23	1.58	\$371.66	\$0.00	0.181596	\$0.00	\$0.00
	Security Inst.	\$9,702.71	\$6,573.49	\$7,441.71	\$8.48	\$7,450.19	1.58	\$11,771.30	\$0.00	0.181596	\$0.00	\$0.00
	Security Active	\$1,248.73	\$846.00	\$957.74	\$1.09	\$958.83	1.58	\$1,514.95	\$0.00	0.181596	\$0.00	\$0.00
	Total	\$43,814.50	\$29,683.89	\$33,604.52	\$38.31	\$33,642.83	1.58	\$53,155.67	\$0.00	0.181596	\$0.00	\$0.00
Splicing Initial Fiber	Entrance Facility	\$193.19	\$122.27	\$122.27	\$0.00	\$122.27	1.58	\$193.19	\$0.00	0.181596	\$0.00	\$0.00
Splicing Subs Fiber	Entrance Facility	\$15.06	\$9.53	\$9.53	\$0.00	\$9.53	1.58	\$15.06	\$0.00	0.181596	\$0.00	\$0.00
Splice Testing Initial	Entrance Facility	\$44.21	\$27.98	\$27.98	\$0.00	\$27.98	1.58	\$44.21	\$0.00	0.181596	\$0.00	\$0.00
Splice Testing Subs	Entrance Facility	\$2.61	\$1.65	\$1.65	\$0.00	\$1.65	1.58	\$2.61	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling MH - VT 1st Ft	Entrance Facility	\$209.08	\$132.33	\$132.33	\$0.00	\$132.33	1.58	\$209.08	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling MH - VT Adl Ft	Entrance Facility	\$1.04	\$0.66	\$0.66	\$0.00	\$0.66	1.58	\$1.04	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling VT - TN 1st Ft	Entrance Fac Sp	\$78.08	\$49.42	\$49.42	\$0.00	\$49.42	1.58	\$78.08	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling Vt - TN Adl Ft	Entrance Fac Sp	\$0.77	\$0.49	\$0.49	\$0.00	\$0.49	1.58	\$0.77	\$0.00	0.181596	\$0.00	\$0.00
Trans Node Enclosure	Intercon. Sp. Con.	\$5,747.93	\$3,637.93	\$3,637.93	\$0.00	\$3,637.93	1.58	\$5,747.93	\$0.00	0.181596	\$0.00	\$0.00
Ability to Conn 1 7FT Eqpt Bay to Co DC Power	DC Power Inst.	\$16,549.13	\$10,474.13	\$8,106.50	\$2.43	\$8,108.93	1.58	\$12,812.11	\$3,737.02	0.181596	\$678.63	\$4,415.65
Diverse Riser	Entrance Fac Sp	\$442.21	\$279.88	\$375.00	0.49	\$375.49	1.58	\$593.27	\$0.00	0.181596	\$0.00	\$0.00

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - IndianaRecurring Rates

		<u>A</u>	<u>B</u>	<u>C = B</u>	<u>D</u>	<u>E=C x D</u>	<u>F = A - E</u>	<u>G</u>	<u>H = F x G</u>	<u>I = G + H</u>
Rate Element	Function	12/15/94 - 12/31/94 Rate	Filed Direct Costs	Allowed Direct Costs	PFR Loading Factor	Total Allowed Costs	Refund	Total Interest Rate 12/15/94 - 8/28/97	Interest	Total Refund
Central Office Floor Sp	Floor Space	\$381.77	\$257.95	\$257.95	1.58	\$407.56	\$0.00	0.181596	\$0.00	\$0.00
Riser Space	Entrance Facility	\$0.02	\$0.01	\$0.01	1.58	\$0.02	\$0.00	0.181596	\$0.00	\$0.00
	DS1 XConn & Ca Spt	\$1.77	\$1.12	\$1.12	1.58	\$1.77	\$0.00	0.181596	\$0.00	\$0.00
	DS3 XConn & Ca Spt	\$0.09	\$0.06	\$0.06	1.58	\$0.09	\$0.00	0.181596	\$0.00	\$0.00
	Total	\$1.88	\$1.19	\$1.19		\$1.88	\$0.00	0.181596	\$0.00	\$0.00
Entrance Conduit	Entrance Fac Sp	\$0.06	\$0.04	\$0.04	1.58	\$0.06	\$0.00	0.181596	\$0.00	\$0.00
48 Volt DC Power	DC Power Gen.	\$7.99	\$5.06	\$5.06	1.58	\$7.99	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term 1st Ft	DS1 XConn & Ca Spt	\$1.00	\$0.64	\$0.64	1.58	\$1.01	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term Adl Ft	DS1 XConn & Ca Spt	\$0.51	\$0.32	\$0.32	1.58	\$0.51	\$0.00	0.181596	\$0.00	\$0.00
DS1 Term 1st Ft	DS1 XConn & Ca Spt	\$0.69	\$0.44	\$0.44	1.58	\$0.70	\$0.00	0.181596	\$0.00	\$0.00
DS1 Term Adl Ft	DS1 XConn & Ca Spt	\$0.01	\$0.01	\$0.01	1.58	\$0.02	\$0.00	0.181596	\$0.00	\$0.00
DS3 Term 1st Ft	DS3 XConn & Ca Spt	\$9.52	\$6.03	\$6.03	1.58	\$9.53	\$0.00	0.181596	\$0.00	\$0.00
DS3 Term Adl FT	DS3 XConn & Ca Spt	\$0.05	\$0.03	\$0.03	1.58	\$0.05	\$0.00	0.181596	\$0.00	\$0.00
OC3/OC12 Term 1st Ft	DS3 XConn & Ca Spt	\$2.79	\$1.77	\$1.77	1.58	\$2.80	\$0.00	0.181596	\$0.00	\$0.00
OC3/OC12 Term Adl Ft	DS3 XConn & Ca Spt	\$0.66	\$0.42	\$0.42	1.58	\$0.66	\$0.00	0.181596	\$0.00	\$0.00
Pass. Bay DS1 Term	DS1 XConn & Eq	\$0.76	\$0.48	\$0.48	1.58	\$0.76	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay DS3 Term	DS3 XConn & Eq	\$9.65	\$6.11	\$6.11	1.58	\$9.65	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay OC3 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.58	\$2.39	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay OC12 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.58	\$2.39	\$0.00	0.181596	\$0.00	\$0.00

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - IndianaRecurring Rates - Page 2

		<u>A</u>	<u>B</u>	<u>C = B</u>	<u>D</u>	<u>E=C x D</u>	<u>F = A - E</u>	<u>G</u>	<u>H = F x G</u>	<u>I = G + H</u>
Rate Element	Function	12/15/94 - 12/31/94 Rate	Filed Direct Costs	Allowed Direct Costs	PFR Loading Factor	Total Allowed Costs	Refund	Total Interest Rate 12/15/94 - 8/28/97	Interest	Total Refund
Digital Timing Source	DS1 XConn & Eq	\$3.56	\$2.25	\$2.25	1.58	\$3.56	\$0.00	0.181596	\$0.00	\$0.00
DS1 Repeater	DS1 XConn & Eq	\$7.88	\$4.99	\$4.99	1.58	\$7.88	\$0.00	0.181596	\$0.00	\$0.00
DS3 Repeater	DS3 XConn & Eq	\$45.72	\$28.94	\$28.94	1.58	\$45.73	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term Blk	DS1 XConn & Eq	\$91.11	\$57.66	\$57.66	1.58	\$91.10	\$0.01	0.181596	\$0.00	\$0.01

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - Michigan**Nonrecurring Rates**

Rate Element	Function	A 12/15/94 - 12/31/94 Rate	B Filed Direct Costs	C Original Investment	D Recurring Costs Maint. Oth Taxes Gr Rec. Taxes	E=C+D Total Allowed Direct Costs	F PFR Loading Factor	G= E x F Total Allowed Costs	H = A - G Refund	I Total Interest Rate 12/15/94 - 8/28/97	J= H x I Interest	K = H + J Total Refund
Order Charge	Active Security	\$531.16	\$336.18	\$336.18	\$0.00	\$336.18	1.58	\$531.16	\$0.00	0.181596	\$0.00	\$0.00
Central Office Buildout	Common Constr.	\$12,663.30	\$8,579.26	\$9,712.40	\$11.07	\$9,723.47	1.58	\$15,363.08	\$0.00	0.181596	\$0.00	\$0.00
	DC Power Inst.	\$19,893.41	\$13,477.59	\$15,257.70	\$17.39	\$15,275.09	1.58	\$24,134.64	\$0.00	0.181596	\$0.00	\$0.00
	Intercon. Sp. Con.	\$306.35	\$207.55	\$234.96	\$0.27	\$235.23	1.58	\$371.66	\$0.00	0.181596	\$0.00	\$0.00
	Security Inst.	\$9,702.71	\$6,573.49	\$7,441.71	\$8.48	\$7,450.19	1.58	\$11,771.30	\$0.00	0.181596	\$0.00	\$0.00
	Security Active	\$1,248.73	\$846.00	\$957.74	\$1.09	\$958.83	1.58	\$1,514.95	\$0.00	0.181596	\$0.00	\$0.00
	Total	\$43,814.50	\$29,683.89	\$33,604.52	\$38.31	\$33,642.83	1.58	\$53,155.67	\$0.00	0.181596	\$0.00	\$0.00
Splicing Initial Fiber	Entrance Facility	\$193.19	\$122.27	\$122.27	\$0.00	\$122.27	1.58	\$193.19	\$0.00	0.181596	\$0.00	\$0.00
Splicing Subs Fiber	Entrance Facility	\$15.06	\$9.53	\$9.53	\$0.00	\$9.53	1.58	\$15.06	\$0.00	0.181596	\$0.00	\$0.00
Splice Testing Initial	Entrance Facility	\$44.21	\$27.98	\$27.98	\$0.00	\$27.98	1.58	\$44.21	\$0.00	0.181596	\$0.00	\$0.00
Splice Testing Subs	Entrance Facility	\$2.61	\$1.65	\$1.65	\$0.00	\$1.65	1.58	\$2.61	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling MH - VT 1st Ft	Entrance Facility	\$209.08	\$132.33	\$132.33	\$0.00	\$132.33	1.58	\$209.08	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling MH - VT Adl Ft	Entrance Facility	\$1.04	\$0.66	\$0.66	\$0.00	\$0.66	1.58	\$1.04	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling VT - TN 1st Ft	Entrance Fac Sp	\$78.08	\$49.42	\$49.42	\$0.00	\$49.42	1.58	\$78.08	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling Vt - TN Adl Ft	Entrance Fac Sp	\$0.77	\$0.49	\$0.49	\$0.00	\$0.49	1.58	\$0.77	\$0.00	0.181596	\$0.00	\$0.00
Trans Node Enclosure	Intercon. Sp. Con.	\$5,747.93	\$3,637.93	\$3,637.93	\$0.00	\$3,637.93	1.58	\$5,747.93	\$0.00	0.181596	\$0.00	\$0.00
Ability to Conn 1 7FT Eqpt Bay to Co DC Power	DC Power Inst.	\$16,549.13	\$10,474.13	\$8,106.50	\$2.43	\$8,108.93	1.58	\$12,812.11	\$3,737.02	0.181596	\$678.63	\$4,415.65
Diverse Riser	Entrance Fac Sp	\$442.21	\$279.88	\$375.00	0.49	\$375.49	1.58	\$593.27	\$0.00	0.181596	\$0.00	\$0.00

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - MichiganRecurring Rates

		<u>A</u>	<u>B</u>	<u>C = B</u>	<u>D</u>	<u>E = C x D</u>	<u>F = A - E</u>	<u>G</u>	<u>H = F x G</u>	<u>I = G + H</u>
Rate Element	Function	12/15/94 - 12/31/94 Rate	Filed Direct Costs	Allowed Direct Costs	PFR Loading Factor	Total Allowed Costs	Refund	Total Interest Rate 12/15/94 - 8/28/97	Interest	Total Refund
Central Office Floor Sp	Floor Space	\$381.77	\$257.95	\$257.95	1.58	\$407.56	\$0.00	0.181596	\$0.00	\$0.00
Riser Space	Entrance Facility	\$0.02	\$0.01	\$0.01	1.58	\$0.02	\$0.00	0.181596	\$0.00	\$0.00
	DS1 XConn & Ca Spt	\$1.77	\$1.12	\$1.12	1.58	\$1.77	\$0.00	0.181596	\$0.00	\$0.00
	DS3 XConn & Ca Spt	\$0.09	\$0.06	\$0.06	1.58	\$0.09	\$0.00	0.181596	\$0.00	\$0.00
	Total	\$1.88	\$1.19	\$1.19		\$1.88	\$0.00	0.181596	\$0.00	\$0.00
Entrance Conduit	Entrance Fac Sp	\$0.06	\$0.04	\$0.04	1.58	\$0.06	\$0.00	0.181596	\$0.00	\$0.00
48 Volt DC Power	DC Power Gen.	\$7.99	\$5.06	\$5.06	1.58	\$7.99	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term 1st Ft	DS1 XConn & Ca Spt	\$1.00	\$0.64	\$0.64	1.58	\$1.01	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term Adl Ft	DS1 XConn & Ca Spt	\$0.51	\$0.32	\$0.32	1.58	\$0.51	\$0.00	0.181596	\$0.00	\$0.00
DS1 Term 1st Ft	DS1 XConn & Ca Spt	\$0.69	\$0.44	\$0.44	1.58	\$0.70	\$0.00	0.181596	\$0.00	\$0.00
DS1 Term Adl Ft	DS1 XConn & Ca Spt	\$0.01	\$0.01	\$0.01	1.58	\$0.02	\$0.00	0.181596	\$0.00	\$0.00
DS3 Term 1st Ft	DS3 XConn & Ca Spt	\$9.52	\$6.03	\$6.03	1.58	\$9.53	\$0.00	0.181596	\$0.00	\$0.00
DS3 Term Adl FT	DS3 XConn & Ca Spt	\$0.05	\$0.03	\$0.03	1.58	\$0.05	\$0.00	0.181596	\$0.00	\$0.00
OC3/OC12 Term 1st Ft	DS3 XConn & Ca Spt	\$2.79	\$1.77	\$1.77	1.58	\$2.80	\$0.00	0.181596	\$0.00	\$0.00
OC3/OC12 Term Adl Ft	DS3 XConn & Ca Spt	\$0.66	\$0.42	\$0.42	1.58	\$0.66	\$0.00	0.181596	\$0.00	\$0.00
Pass. Bay DS1 Term	DS1 XConn & Eq	\$0.76	\$0.48	\$0.48	1.58	\$0.76	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay DS3 Term	DS3 XConn & Eq	\$9.65	\$6.11	\$6.11	1.58	\$9.65	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay OC3 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.58	\$2.39	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay OC12 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.58	\$2.39	\$0.00	0.181596	\$0.00	\$0.00

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - MichiganRecurring Rates - Page 2

		<u>A</u>	<u>B</u>	<u>C = B</u>	<u>D</u>	<u>E = C x D</u>	<u>F = A - E</u>	<u>G</u>	<u>H = F x G</u>	<u>I = G + H</u>
Rate Element	Function	12/15/94 - 12/31/94 Rate	Filed Direct Costs	Allowed Direct Costs	PFR Loading Factor	Total Allowed Costs	Refund	Total Interest Rate 12/15/94 - 8/28/97	Interest	Total Refund
Digital Timing Source	DS1 XConn & Eq	\$3.56	\$2.25	\$2.25	1.58	\$3.56	\$0.00	0.181596	\$0.00	\$0.00
DS1 Repeater	DS1 XConn & Eq	\$7.88	\$4.99	\$4.99	1.58	\$7.88	\$0.00	0.181596	\$0.00	\$0.00
DS3 Repeater	DS3 XConn & Eq	\$45.72	\$28.94	\$28.94	1.58	\$45.73	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term Bik	DS1 XConn & Eq	\$91.11	\$57.66	\$57.66	1.58	\$91.10	\$0.01	0.181596	\$0.00	\$0.01

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - OhioNonrecurring Rates

Rate Element	Function	A 12/15/94 - 12/31/94 Rate	B Filed Direct Costs	C Original Investment	D Recurring Costs Maint. Oth Taxes Gr Rec. Taxes	E=C+D Total Allowed Direct Costs	F PFR Loading Factor	G= E x F Total Allowed Costs	H= A - G Refund	I Total Interest Rate 12/15/94 - 8/28/97	J= H x I Interest	K= H + J Total Refund
Order Charge	Active Security	\$531.16	\$336.18	\$336.18	\$0.00	\$336.18	1.58	\$531.16	\$0.00	0.181596	\$0.00	\$0.00
Central Office Buildout	Common Constr.	\$12,663.30	\$8,579.26	\$9,712.40	\$11.07	\$9,723.47	1.58	\$15,363.08	\$0.00	0.181596	\$0.00	\$0.00
	DC Power Inst.	\$19,893.41	\$13,477.59	\$15,257.70	\$17.39	\$15,275.09	1.58	\$24,134.64	\$0.00	0.181596	\$0.00	\$0.00
	Intercon. Sp. Con.	\$306.35	\$207.55	\$234.96	\$0.27	\$235.23	1.58	\$371.66	\$0.00	0.181596	\$0.00	\$0.00
	Security Inst.	\$9,702.71	\$6,573.49	\$7,441.71	\$8.48	\$7,450.19	1.58	\$11,771.30	\$0.00	0.181596	\$0.00	\$0.00
	Security Active	\$1,248.73	\$846.00	\$957.74	\$1.09	\$958.83	1.58	\$1,514.95	\$0.00	0.181596	\$0.00	\$0.00
	Total	\$43,814.50	\$29,683.89	\$33,604.52	\$38.31	\$33,642.83	1.58	\$53,155.67	\$0.00	0.181596	\$0.00	\$0.00
Splicing Initial Fiber	Entrance Facility	\$193.19	\$122.27	\$122.27	\$0.00	\$122.27	1.58	\$193.19	\$0.00	0.181596	\$0.00	\$0.00
Splicing Subs Fiber	Entrance Facility	\$15.06	\$9.53	\$9.53	\$0.00	\$9.53	1.58	\$15.06	\$0.00	0.181596	\$0.00	\$0.00
Splice Testing Initial	Entrance Facility	\$44.21	\$27.98	\$27.98	\$0.00	\$27.98	1.58	\$44.21	\$0.00	0.181596	\$0.00	\$0.00
Splice Testing Subs	Entrance Facility	\$2.61	\$1.65	\$1.65	\$0.00	\$1.65	1.58	\$2.61	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling MH - VT 1st Ft	Entrance Facility	\$209.08	\$132.33	\$132.33	\$0.00	\$132.33	1.58	\$209.08	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling MH - VT Adl Ft	Entrance Facility	\$1.04	\$0.66	\$0.66	\$0.00	\$0.66	1.58	\$1.04	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling VT - TN 1st Ft	Entrance Fac Sp	\$78.08	\$49.42	\$49.42	\$0.00	\$49.42	1.58	\$78.08	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling Vt - TN Adl Ft	Entrance Fac Sp	\$0.77	\$0.49	\$0.49	\$0.00	\$0.49	1.58	\$0.77	\$0.00	0.181596	\$0.00	\$0.00
Trans Node Enclosure	Intercon. Sp. Con.	\$5,747.93	\$3,637.93	\$3,637.93	\$0.00	\$3,637.93	1.58	\$5,747.93	\$0.00	0.181596	\$0.00	\$0.00
Ability to Conn 1 7FT Eqpt Bay to Co DC Power	DC Power Inst.	\$16,549.13	\$10,474.13	\$8,106.50	\$2.43	\$8,108.93	1.58	\$12,812.11	\$3,737.02	0.181596	\$678.63	\$4,415.65
Diverse Riser	Entrance Fac Sp	\$442.21	\$279.88	\$375.00	0.49	\$375.49	1.18	\$443.08	\$0.00	0.181596	\$0.00	\$0.00

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - OhioRecurring Rates

		<u>A</u>	<u>B</u>	<u>C = B</u>	<u>D</u>	<u>E = C x D</u>	<u>F = A - E</u>	<u>G</u>	<u>H = F x G</u>	<u>I = G + H</u>
Rate Element	Function	12/15/94 - 12/31/94 Rate	Filed Direct Costs	Allowed Direct Costs	PFR Loading Factor	Total Allowed Costs	Refund	Total Interest Rate 12/15/94 - 8/28/97	Interest	Total Refund
Central Office Floor Sp	Floor Space	\$381.77	\$257.95	\$257.95	1.58	\$407.56	\$0.00	0.181596	\$0.00	\$0.00
Riser Space	Entrance Facility	\$0.02	\$0.01	\$0.01	1.58	\$0.02	\$0.00	0.181596	\$0.00	\$0.00
	DS1 XConn & Ca Spt	\$1.77	\$1.12	\$1.12	1.58	\$1.77	\$0.00	0.181596	\$0.00	\$0.00
	DS3 XConn & Ca Spt	\$0.09	\$0.06	\$0.06	1.58	\$0.09	\$0.00	0.181596	\$0.00	\$0.00
	Total	\$1.88	\$1.19	\$1.19		\$1.88	\$0.00	0.181596	\$0.00	\$0.00
Entrance Conduit	Entrance Fac Sp	\$0.06	\$0.04	\$0.04	1.58	\$0.06	\$0.00	0.181596	\$0.00	\$0.00
48 Volt DC Power	DC Power Gen.	\$7.99	\$5.06	\$5.06	1.58	\$7.99	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term 1st Ft	DS1 XConn & Ca Spt	\$1.00	\$0.64	\$0.64	1.58	\$1.01	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term Adl Ft	DS1 XConn & Ca Spt	\$0.51	\$0.32	\$0.32	1.58	\$0.51	\$0.00	0.181596	\$0.00	\$0.00
DS1 Term 1st Ft	DS1 XConn & Ca Spt	\$0.69	\$0.44	\$0.44	1.58	\$0.70	\$0.00	0.181596	\$0.00	\$0.00
DS1 Term Adl Ft	DS1 XConn & Ca Spt	\$0.01	\$0.01	\$0.01	1.58	\$0.02	\$0.00	0.181596	\$0.00	\$0.00
DS3 Term 1st Ft	DS3 XConn & Ca Spt	\$9.52	\$6.03	\$6.03	1.58	\$9.53	\$0.00	0.181596	\$0.00	\$0.00
DS3 Term Adl FT	DS3 XConn & Ca Spt	\$0.05	\$0.03	\$0.03	1.58	\$0.05	\$0.00	0.181596	\$0.00	\$0.00
OC3/OC12 Term 1st Ft	DS3 XConn & Ca Spt	\$2.79	\$1.77	\$1.77	1.58	\$2.80	\$0.00	0.181596	\$0.00	\$0.00
OC3/OC12 Term Adl Ft	DS3 XConn & Ca Spt	\$0.66	\$0.42	\$0.42	1.58	\$0.66	\$0.00	0.181596	\$0.00	\$0.00
Pass. Bay DS1 Term	DS1 XConn & Eq	\$0.76	\$0.48	\$0.48	1.58	\$0.76	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay DS3 Term	DS3 XConn & Eq	\$9.65	\$6.11	\$6.11	1.58	\$9.65	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay OC3 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.58	\$2.39	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay OC12 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.58	\$2.39	\$0.00	0.181596	\$0.00	\$0.00

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - OhioRecurring Rates - Page 2

		<u>A</u>	<u>B</u>	<u>C = B</u>	<u>D</u>	<u>E=C x D</u>	<u>F = A - E</u>	<u>G</u>	<u>H = F x G</u>	<u>I = G + H</u>
Rate Element	Function	12/15/94 - 12/31/94 Rate	Filed Direct Costs	Allowed Direct Costs	PFR Loading Factor	Total Allowed Costs	Refund	Total Interest Rate 12/15/94 - 8/28/97	Interest	Total Refund
Digital Timing Source	DS1 XConn & Eq	\$3.56	\$2.25	\$2.25	1.58	\$3.56	\$0.00	0.181596	\$0.00	\$0.00
DS1 Repeater	DS1 XConn & Eq	\$7.88	\$4.99	\$4.99	1.58	\$7.88	\$0.00	0.181596	\$0.00	\$0.00
DS3 Repeater	DS3 XConn & Eq	\$45.72	\$28.94	\$28.94	1.58	\$45.73	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term Blk	DS1 XConn & Eq	\$91.11	\$57.66	\$57.66	1.58	\$91.10	\$0.01	0.181596	\$0.00	\$0.01

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - WisconsinNonrecurring Rates

		<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E=C+D</u>	<u>F</u>	<u>G= E x F</u>	<u>H = A - G</u>	<u>I</u>	<u>J= H x I</u>	<u>K = H + J</u>
Rate Element	Function	12/15/94 - 12/31/94 Rate	Filed Direct Costs	Original Investment	Recurring Costs Maint. Oth Taxes Gr Rec. Taxes	Total Allowed Direct Costs	PFR Loading Factor	Total Allowed Costs	Refund	Total Interest Rate 12/15/94 - 8/28/97	Interest	Total Refund
Order Charge	Active Security	\$531.16	\$336.18	\$336.18	\$0.00	\$336.18	1.58	\$531.16	\$0.00	0.181596	\$0.00	\$0.00
Central Office Buildout	Common Constr.	\$12,663.30	\$8,579.26	\$9,712.40	\$11.07	\$9,723.47	1.58	\$15,363.08	\$0.00	0.181596	\$0.00	\$0.00
	DC Power Inst.	\$19,893.41	\$13,477.59	\$15,257.70	\$17.39	\$15,275.09	1.58	\$24,134.64	\$0.00	0.181596	\$0.00	\$0.00
	Intercon. Sp. Con.	\$306.35	\$207.55	\$234.96	\$0.27	\$235.23	1.58	\$371.66	\$0.00	0.181596	\$0.00	\$0.00
	Security Inst.	\$9,702.71	\$6,573.49	\$7,441.71	\$8.48	\$7,450.19	1.58	\$11,771.30	\$0.00	0.181596	\$0.00	\$0.00
	Security Active	\$1,248.73	\$846.00	\$957.74	\$1.09	\$958.83	1.58	\$1,514.95	\$0.00	0.181596	\$0.00	\$0.00
	Total	\$43,814.50	\$29,683.89	\$33,604.52	\$38.31	\$33,642.83	1.58	\$53,155.67	\$0.00	0.181596	\$0.00	\$0.00
Splicing Initial Fiber	Entrance Facility	\$193.19	\$122.27	\$122.27	\$0.00	\$122.27	1.58	\$193.19	\$0.00	0.181596	\$0.00	\$0.00
Splicing Subs Fiber	Entrance Facility	\$15.06	\$9.53	\$9.53	\$0.00	\$9.53	1.58	\$15.06	\$0.00	0.181596	\$0.00	\$0.00
Splice Testing Initial	Entrance Facility	\$44.21	\$27.98	\$27.98	\$0.00	\$27.98	1.58	\$44.21	\$0.00	0.181596	\$0.00	\$0.00
Splice Testing Subs	Entrance Facility	\$2.61	\$1.65	\$1.65	\$0.00	\$1.65	1.58	\$2.61	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling MH - VT 1st Ft	Entrance Facility	\$209.08	\$132.33	\$132.33	\$0.00	\$132.33	1.58	\$209.08	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling MH - VT Adl Ft	Entrance Facility	\$1.04	\$0.66	\$0.66	\$0.00	\$0.66	1.58	\$1.04	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling VT - TN 1st Ft	Entrance Fac Sp	\$78.08	\$49.42	\$49.42	\$0.00	\$49.42	1.58	\$78.08	\$0.00	0.181596	\$0.00	\$0.00
Ca Pulling Vt - TN Adl Ft	Entrance Fac Sp	\$0.77	\$0.49	\$0.49	\$0.00	\$0.49	1.58	\$0.77	\$0.00	0.181596	\$0.00	\$0.00
Trans Node Enclosure	Intercon. Sp. Con.	\$5,747.93	\$3,637.93	\$3,637.93	\$0.00	\$3,637.93	1.58	\$5,747.93	\$0.00	0.181596	\$0.00	\$0.00
Ability to Conn 1 7FT Eqpt Bay to Co DC Power	DC Power Inst.	\$16,549.13	\$10,474.13	\$8,106.50	\$2.43	\$8,108.93	1.58	\$12,812.11	\$3,737.02	0.181596	\$678.63	\$4,415.65
Diverse Riser	Entrance Fac Sp	\$442.21	\$279.88	\$375.00	0.49	\$375.49	1.58	\$593.27	\$0.00	0.181596	\$0.00	\$0.00

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - WisconsinRecurring Rates

		<u>A</u>	<u>B</u>	<u>C = B</u>	<u>D</u>	<u>E = C x D</u>	<u>F = A - E</u>	<u>G</u>	<u>H = F x G</u>	<u>I = G + H</u>
Rate Element	Function	12/15/94 - 12/31/94 Rate	Filed Direct Costs	Allowed Direct Costs	PFR Loading Factor	Total Allowed Costs	Refund	Total Interest Rate 12/15/94 - 8/28/97	Interest	Total Refund
Central Office Floor Sp	Floor Space	\$381.77	\$257.95	\$257.95	1.58	\$407.56	\$0.00	0.181596	\$0.00	\$0.00
Riser Space	Entrance Facility	\$0.02	\$0.01	\$0.01	1.58	\$0.02	\$0.00	0.181596	\$0.00	\$0.00
	DS1 XConn & Ca Spt	\$1.77	\$1.12	\$1.12	1.58	\$1.77	\$0.00	0.181596	\$0.00	\$0.00
	DS3 XConn & Ca Spt	\$0.09	\$0.06	\$0.06	1.58	\$0.09	\$0.00	0.181596	\$0.00	\$0.00
	Total	\$1.88	\$1.19	\$1.19		\$1.88	\$0.00	0.181596	\$0.00	\$0.00
Entrance Conduit	Entrance Fac Sp	\$0.06	\$0.04	\$0.04	1.58	\$0.06	\$0.00	0.181596	\$0.00	\$0.00
48 Volt DC Power	DC Power Gen.	\$7.99	\$5.06	\$5.06	1.58	\$7.99	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term 1st Ft	DS1 XConn & Ca Spt	\$1.00	\$0.64	\$0.64	1.58	\$1.01	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term Adl Ft	DS1 XConn & Ca Spt	\$0.51	\$0.32	\$0.32	1.58	\$0.51	\$0.00	0.181596	\$0.00	\$0.00
DS1 Term 1st Ft	DS1 XConn & Ca Spt	\$0.69	\$0.44	\$0.44	1.58	\$0.70	\$0.00	0.181596	\$0.00	\$0.00
DS1 Term Adl Ft	DS1 XConn & Ca Spt	\$0.01	\$0.01	\$0.01	1.58	\$0.02	\$0.00	0.181596	\$0.00	\$0.00
DS3 Term 1st Ft	DS3 XConn & Ca Spt	\$9.52	\$6.03	\$6.03	1.58	\$9.53	\$0.00	0.181596	\$0.00	\$0.00
DS3 Term Adl FT	DS3 XConn & Ca Spt	\$0.05	\$0.03	\$0.03	1.58	\$0.05	\$0.00	0.181596	\$0.00	\$0.00
OC3/OC12 Term 1st Ft	DS3 XConn & Ca Spt	\$2.79	\$1.77	\$1.77	1.58	\$2.80	\$0.00	0.181596	\$0.00	\$0.00
OC3/OC12 Term Adl Ft	DS3 XConn & Ca Spt	\$0.66	\$0.42	\$0.42	1.58	\$0.66	\$0.00	0.181596	\$0.00	\$0.00
Pass. Bay DS1 Term	DS1 XConn & Eq	\$0.76	\$0.48	\$0.48	1.58	\$0.76	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay DS3 Term	DS3 XConn & Eq	\$9.65	\$6.11	\$6.11	1.58	\$9.65	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay OC3 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.58	\$2.39	\$0.00	0.181596	\$0.00	\$0.00
Pass Bay OC12 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.58	\$2.39	\$0.00	0.181596	\$0.00	\$0.00

Calculation of Refunds Based on Prescribed Direct Costs and PFR Loading - CC Docket No. 93-162 - WisconsinRecurring Rates - Page 2

		<u>A</u>	<u>B</u>	<u>C = B</u>	<u>D</u>	<u>E=C x D</u>	<u>F = A - E</u>	<u>G</u>	<u>H = F x G</u>	<u>I = G + H</u>
Rate Element	Function	12/15/94 - 12/31/94 Rate	Filed Direct Costs	Allowed Direct Costs	PFR Loading Factor	Total Allowed Costs	Refund	Total Interest Rate 12/15/94 - 8/28/97	Interest	Total Refund
Digital Timing Source	DS1 XConn & Eq	\$3.56	\$2.25	\$2.25	1.58	\$3.56	\$0.00	0.181596	\$0.00	\$0.00
DS1 Repeater	DS1 XConn & Eq	\$7.88	\$4.99	\$4.99	1.58	\$7.88	\$0.00	0.181596	\$0.00	\$0.00
DS3 Repeater	DS3 XConn & Eq	\$45.72	\$28.94	\$28.94	1.58	\$45.73	\$0.00	0.181596	\$0.00	\$0.00
200 Cond Ele Term Blk	DS1 XConn & Eq	\$91.11	\$57.66	\$57.66	1.58	\$91.10	\$0.01	0.181596	\$0.00	\$0.01

Calculation of Refunds Prescribed in CC Docket No. 93-162 - IllinoisNonrecurring Rates

Rate Element	Function	A 12/15/94 - 12/31/94 Rate	B Filed Direct Costs	C Original Investment	D Recurring Costs Maint. Oth Taxes Gr Rec. Taxes	E=C+D Total Allowed Direct Costs	F Ordered Loading Factor	G=E x F Total Allowed Costs	H=A - G Refund	I Total Interest Rate 12/15/94 - 8/28/97	J= H x I Interest	K= H + J Total Refund
Order Charge	Active Security	\$531.16	\$336.18	\$336.18	\$0.00	\$336.18	1.01	\$339.54	\$191.62	0.181596	\$34.80	\$226.42
Central Office Buildout	Common Constr.	\$12,663.30	\$8,579.26	\$9,712.40	\$11.07	\$9,723.47	1.01	\$9,820.70	\$2,842.60	0.181596	\$516.20	\$3,358.80
	DC Power Inst.	\$19,893.41	\$13,477.59	\$15,257.70	\$17.39	\$15,275.09	1.01	\$15,427.84	\$4,465.57	0.181596	\$810.93	\$5,276.50
	Intercon. Sp. Con.	\$306.35	\$207.55	\$234.96	\$0.27	\$235.23	1.01	\$237.58	\$68.77	0.181596	\$12.49	\$81.26
	Security Inst.	\$9,702.71	\$6,573.49	\$7,441.71	\$8.48	\$7,450.19	1.01	\$7,524.69	\$2,178.02	0.181596	\$395.52	\$2,573.54
	Security Active	\$1,248.73	\$846.00	\$957.74	\$1.09	\$958.83	1.01	\$968.42	\$280.31	0.181596	\$50.90	\$331.21
	Total	\$43,814.50	\$29,683.89	\$33,604.52	\$38.31	\$33,642.83	1.01	\$33,979.26	\$9,835.24	0.181596	\$1,786.04	\$11,621.28
Splicing Initial Fiber	Entrance Facility	\$193.19	\$122.27	\$122.27	\$0.00	\$122.27	1.01	\$123.49	\$69.70	0.181596	\$12.66	\$82.36
Splicing Subs Fiber	Entrance Facility	\$15.06	\$9.53	\$9.53	\$0.00	\$9.53	1.01	\$9.63	\$5.43	0.181596	\$0.99	\$6.42
Splice Testing Initial	Entrance Facility	\$44.21	\$27.98	\$27.98	\$0.00	\$27.98	1.01	\$28.26	\$15.95	0.181596	\$2.90	\$18.85
Splice Testing Subs	Entrance Facility	\$2.61	\$1.65	\$1.65	\$0.00	\$1.65	1.01	\$1.67	\$0.94	0.181596	\$0.17	\$1.11
Ca Pulling MH - VT 1st Ft	Entrance Facility	\$209.08	\$132.33	\$132.33	\$0.00	\$132.33	1.01	\$133.65	\$75.43	0.181596	\$13.70	\$89.13
Ca Pulling MH - VT Adl Ft	Entrance Facility	\$1.04	\$0.66	\$0.66	\$0.00	\$0.66	1.01	\$0.67	\$0.37	0.181596	\$0.07	\$0.44
Ca Pulling VT - TN 1st Ft	Entrance Fac Sp	\$78.08	\$49.42	\$49.42	\$0.00	\$49.42	1.01	\$49.91	\$28.17	0.181596	\$5.12	\$33.29
Ca Pulling Vt - TN Adl Ft	Entrance Fac Sp	\$0.77	\$0.49	\$0.49	\$0.00	\$0.49	1.01	\$0.49	\$0.28	0.181596	\$0.05	\$0.33
Trans Node Enclosure	Intercon. Sp. Con.	\$5,747.93	\$3,637.93	\$3,637.93	\$0.00	\$3,637.93	1.01	\$3,674.31	\$2,073.62	0.181596	\$376.56	\$2,450.18
Ability to Conn 1 7FT Eqpt Bay to Co DC Power	DC Power Inst.	\$16,549.13	\$10,474.13	\$8,106.50	\$2.43	\$8,108.93	1.01	\$8,190.02	\$8,359.11	0.181596	\$1,517.98	\$9,877.09
Diverse Riser	Entrance Fac Sp	\$442.21	\$279.88	\$375.00	0.49	\$375.49	1.01	\$379.24	\$62.97	0.181596	\$11.44	\$74.41

Calculation of Refunds Prescribed in CC Docket No. 93-162 - IllinoisRecurring Rates

Rate Element	Function	<u>A</u> 12/15/94 - 12/31/94 Rate	<u>B</u> Filed Direct Costs	<u>C = B</u> Allowed Direct Costs	<u>D</u> Ordered Loading Factor	<u>E=C x D</u> Total Allowed Costs	<u>F = A - E</u> Refund	<u>G</u> Total Interest Rate 12/15/94 - 8/28/97	<u>H = F x G</u> Interest	<u>I = G + H</u> Total Refund
Central Office Floor Sp	Floor Space	\$381.77	\$257.95	\$257.95	1.01	\$260.53	\$121.24	0.181596	\$22.02	\$143.26
Riser Space	Entrance Facility	\$0.02	\$0.01	\$0.01	1.01	\$0.01	\$0.01	0.181596	\$0.00	\$0.01
	DS1 XConn & Ca Spt	\$1.77	\$1.12	\$1.12	1.18	\$1.32	\$0.45	0.181596	\$0.08	\$0.53
	DS3 XConn & Ca Spt	\$0.09	\$0.06	\$0.06	1.01	\$0.06	\$0.03	0.181596	\$0.01	\$0.04
	Total	\$1.88	\$1.19	\$1.19		\$1.39	\$0.49	0.181596	\$0.09	\$0.58
Entrance Conduit	Entrance Fac Sp	\$0.06	\$0.04	\$0.04	1.01	\$0.04	\$0.02	0.181596	\$0.00	\$0.02
48 Volt DC Power	DC Power Gen.	\$7.99	\$5.06	\$5.06	1.01	\$5.11	\$2.88	0.181596	\$0.52	\$3.40
200 Cond Ele Term 1st Ft	DS1 XConn & Ca Spt	\$1.00	\$0.64	\$0.64	1.18	\$0.76	\$0.24	0.181596	\$0.04	\$0.28
200 Cond Ele Term Adl Ft	DS1 XConn & Ca Spt	\$0.51	\$0.32	\$0.32	1.18	\$0.38	\$0.13	0.181596	\$0.02	\$0.15
DS1 Term 1st Ft	DS1 XConn & Ca Spt	\$0.69	\$0.44	\$0.44	1.18	\$0.52	\$0.17	0.181596	\$0.03	\$0.20
DS1 Term Adl Ft	DS1 XConn & Ca Spt	\$0.01	\$0.01	\$0.01	1.18	\$0.01	\$0.00	0.181596	\$0.00	\$0.00
DS3 Term 1st Ft	DS3 XConn & Ca Spt	\$9.52	\$6.03	\$6.03	1.01	\$6.09	\$3.43	0.181596	\$0.62	\$4.05
DS3 Term Adl FT	DS3 XConn & Ca Spt	\$0.05	\$0.03	\$0.03	1.01	\$0.03	\$0.02	0.181596	\$0.00	\$0.02
OC3/OC12 Term 1st Ft	DS3 XConn & Ca Spt	\$2.79	\$1.77	\$1.77	1.01	\$1.79	\$1.00	0.181596	\$0.18	\$1.18
OC3/OC12 Term Adl Ft	DS3 XConn & Ca Spt	\$0.66	\$0.42	\$0.42	1.01	\$0.42	\$0.24	0.181596	\$0.04	\$0.28
Pass. Bay DS1 Term	DS1 XConn & Eq	\$0.76	\$0.48	\$0.48	1.18	\$0.57	\$0.19	0.181596	\$0.03	\$0.22
Pass Bay DS3 Term	DS3 XConn & Eq	\$9.65	\$6.11	\$6.11	1.01	\$6.17	\$3.48	0.181596	\$0.63	\$4.11
Pass Bay OC3 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.01	\$1.53	\$0.86	0.181596	\$0.16	\$1.02
Pass Bay OC12 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.01	\$1.53	\$0.86	0.181596	\$0.16	\$1.02

Calculation of Refunds Prescribed in CC Docket No. 93-162 - IllinoisRecurring Rates - Page 2

		<u>A</u>	<u>B</u>	<u>C = B</u>	<u>D</u>	<u>E = C x D</u>	<u>F = A - E</u>	<u>G</u>	<u>H = F x G</u>	<u>I = G + H</u>
Rate Element	Function	12/15/94 - 12/31/94 Rate	Filed Direct Costs	Allowed Direct Costs	Ordered Loading Factor	Total Allowed Costs	Refund	Total Interest Rate 12/15/94 - 8/28/97	Interest	Total Refund
Digital Timing Source	DS1 XConn & Eq	\$3.56	\$2.25	\$2.25	1.18	\$2.66	\$0.90	0.181596	\$0.16	\$1.06
DS1 Repeater	DS1 XConn & Eq	\$7.88	\$4.99	\$4.99	1.18	\$5.89	\$1.99	0.181596	\$0.36	\$2.35
DS3 Repeater	DS3 XConn & Eq	\$45.72	\$28.94	\$28.94	1.01	\$29.23	\$16.49	0.181596	\$2.99	\$19.48
200 Cond Ele Term Blk	DS1 XConn & Eq	\$91.11	\$57.66	\$57.66	1.18	\$68.04	\$23.07	0.181596	\$4.19	\$27.26

Calculation of Refunds Prescribed in CC Docket No. 93-162 - IndianaNonrecurring Rates

Rate Element	Function	A 12/15/94 - 12/31/94 Rate	B Filed Direct Costs	C Original Investment	D Recurring Costs Maint. Oth Taxes Gr Rec. Taxes	E=C+D Total Allowed Direct Costs	F Ordered Loading Factor	G=E x F Total Allowed Costs	H = A - G Refund	I Total Interest Rate 12/15/94 - 8/28/97	J= H x I Interest	K = H + J Total Refund
Order Charge	Active Security	\$531.16	\$336.18	\$336.18	\$0.00	\$336.18	1.00	\$336.18	\$194.98	0.181596	\$35.41	\$230.39
Central Office Buildout	Common Constr.	\$12,663.30	\$8,579.26	\$9,712.40	\$11.07	\$9,723.47	1.00	\$9,723.47	\$2,939.83	0.181596	\$533.86	\$3,473.69
	DC Power Inst.	\$19,893.41	\$13,477.59	\$15,257.70	\$17.39	\$15,275.09	1.00	\$15,275.09	\$4,618.32	0.181596	\$838.67	\$5,456.99
	Intercon. Sp. Con.	\$306.35	\$207.55	\$234.96	\$0.27	\$235.23	1.00	\$235.23	\$71.12	0.181596	\$12.92	\$84.04
	Security Inst.	\$9,702.71	\$6,573.49	\$7,441.71	\$8.48	\$7,450.19	1.00	\$7,450.19	\$2,252.52	0.181596	\$409.05	\$2,661.57
	Security Active	\$1,248.73	\$846.00	\$957.74	\$1.09	\$958.83	1.00	\$958.83	\$289.90	0.181596	\$52.64	\$342.54
	Total	\$43,814.50	\$29,683.89	\$33,604.52	\$38.31	\$33,642.83	1.00	\$33,642.83	\$10,171.67	0.181596	\$1,847.13	\$12,018.80
Splicing Initial Fiber	Entrance Facility	\$193.19	\$122.27	\$122.27	\$0.00	\$122.27	1.00	\$122.27	\$70.92	0.181596	\$12.88	\$83.80
Splicing Subs Fiber	Entrance Facility	\$15.06	\$9.53	\$9.53	\$0.00	\$9.53	1.00	\$9.53	\$5.53	0.181596	\$1.00	\$6.53
Splice Testing Initial	Entrance Facility	\$44.21	\$27.98	\$27.98	\$0.00	\$27.98	1.00	\$27.98	\$16.23	0.181596	\$2.95	\$19.18
Splice Testing Subs	Entrance Facility	\$2.61	\$1.65	\$1.65	\$0.00	\$1.65	1.00	\$1.65	\$0.96	0.181596	\$0.17	\$1.13
Ca Pulling MH - VT 1st Ft	Entrance Facility	\$209.08	\$132.33	\$132.33	\$0.00	\$132.33	1.00	\$132.33	\$76.75	0.181596	\$13.94	\$90.69
Ca Pulling MH - VT Adl Ft	Entrance Facility	\$1.04	\$0.66	\$0.66	\$0.00	\$0.66	1.00	\$0.66	\$0.38	0.181596	\$0.07	\$0.45
Ca Pulling VT - TN 1st Ft	Entrance Fac Sp	\$78.08	\$49.42	\$49.42	\$0.00	\$49.42	1.00	\$49.42	\$28.66	0.181596	\$5.20	\$33.86
Ca Pulling Vt - TN Adl Ft	Entrance Fac Sp	\$0.77	\$0.49	\$0.49	\$0.00	\$0.49	1.00	\$0.49	\$0.28	0.181596	\$0.05	\$0.33
Trans Node Enclosure	Intercon. Sp. Con.	\$5,747.93	\$3,637.93	\$3,637.93	\$0.00	\$3,637.93	1.00	\$3,637.93	\$2,110.00	0.181596	\$383.17	\$2,493.17
Ability to Conn 1 7FT Eqpt Bay to Co DC Power	DC Power Inst.	\$16,549.13	\$10,474.13	\$8,106.50	\$2.43	\$8,108.93	1.00	\$8,108.93	\$8,440.20	0.181596	\$1,532.71	\$9,972.91
Diverse Riser	Entrance Fac Sp	\$442.21	\$279.88	\$375.00	0.49	\$375.49	1.00	\$375.49	\$66.72	0.181596	\$12.12	\$78.84

Calculation of Refunds Prescribed in CC Docket No. 93-162 - IndianaRecurring Rates

Rate Element	Function	A 12/15/94 - 12/31/94 Rate	B Filed Direct Costs	C = B Allowed Direct Costs	D Ordered Loading Factor	E=C x D Total Allowed Costs	F = A - E Refund	G Total Interest Rate 12/15/94 - 8/28/97	H = F x G Interest	I = G + H Total Refund
Central Office Floor Sp	Floor Space	\$381.77	\$257.95	\$257.95	1.00	\$257.95	\$123.82	0.181596	\$22.49	\$146.31
Riser Space	Entrance Facility	\$0.02	\$0.01	\$0.01	1.00	\$0.01	\$0.01	0.181596	\$0.00	\$0.01
	DS1 XConn & Ca Spt	\$1.77	\$1.12	\$1.12	1.18	\$1.32	\$0.45	0.181596	\$0.08	\$0.53
	DS3 XConn & Ca Spt	\$0.09	\$0.06	\$0.06	1.00	\$0.06	\$0.03	0.181596	\$0.01	\$0.04
	Total	\$1.88	\$1.19	\$1.19		\$1.39	\$0.49	0.181596	\$0.09	\$0.58
Entrance Conduit	Entrance Fac Sp	\$0.06	\$0.04	\$0.04	1.00	\$0.04	\$0.02	0.181596	\$0.00	\$0.02
48 Volt DC Power	DC Power Gen.	\$7.99	\$5.06	\$5.06	1.00	\$5.06	\$2.93	0.181596	\$0.53	\$3.46
200 Cond Ele Term 1st Ft	DS1 XConn & Ca Spt	\$1.00	\$0.64	\$0.64	1.18	\$0.76	\$0.24	0.181596	\$0.04	\$0.28
200 Cond Ele Term Adl Ft	DS1 XConn & Ca Spt	\$0.51	\$0.32	\$0.32	1.18	\$0.38	\$0.13	0.181596	\$0.02	\$0.15
DS1 Term 1st Ft	DS1 XConn & Ca Spt	\$0.69	\$0.44	\$0.44	1.18	\$0.52	\$0.17	0.181596	\$0.03	\$0.20
DS1 Term Adl Ft	DS1 XConn & Ca Spt	\$0.01	\$0.01	\$0.01	1.18	\$0.01	\$0.00	0.181596	\$0.00	\$0.00
DS3 Term 1st Ft	DS3 XConn & Ca Spt	\$9.52	\$6.03	\$6.03	1.00	\$6.03	\$3.49	0.181596	\$0.63	\$4.12
DS3 Term Addl FT	DS3 XConn & Ca Spt	\$0.05	\$0.03	\$0.03	1.00	\$0.03	\$0.02	0.181596	\$0.00	\$0.02
OC3/OC12 Term 1st Ft	DS3 XConn & Ca Spt	\$2.79	\$1.77	\$1.77	1.00	\$1.77	\$1.02	0.181596	\$0.19	\$1.21
OC3/OC12 Term Adl Ft	DS3 XConn & Ca Spt	\$0.66	\$0.42	\$0.42	1.00	\$0.42	\$0.24	0.181596	\$0.04	\$0.28
Pass. Bay DS1 Term	DS1 XConn & Eq	\$0.76	\$0.48	\$0.48	1.18	\$0.57	\$0.19	0.181596	\$0.03	\$0.22
Pass Bay DS3 Term	DS3 XConn & Eq	\$9.65	\$6.11	\$6.11	1.00	\$6.11	\$3.54	0.181596	\$0.64	\$4.18
Pass Bay OC3 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.00	\$1.51	\$0.88	0.181596	\$0.16	\$1.04
Pass Bay OC12 Term	DS3 XConn & Eq	\$2.39	\$1.51	\$1.51	1.00	\$1.51	\$0.88	0.181596	\$0.16	\$1.04